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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors  
A.C.T.I.O.N. Coalition, Inc.  
Mountain City, TN 37683

I have reviewed the accompanying statement of financial position of A.C.T.I.O.N. Coalition, Inc., (a not-for-profit entity) as of June 30, 2020 and the related statements of activities and cash flows for the years then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of organization management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

***Accountant's Responsibility***

My responsibility is to conduct the review in accordance with Statements of Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require me to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. I believe that the results of my procedures provide a reasonable basis for my conclusion.

***Accountant's Conclusion***

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

***Rai Lynn Anderson, CPA***

Rai Lynn Anderson, CPA  
Butler, Tennessee  
September 14, 2020

A.C.T.I.O.N. Coalition, Inc.  
Statement of Financial Position  
June 30, 2020

**Assets**

Current Assets

Cash and cash equivalents	\$ 4,973
Grants receivable	115,440
Other receivable	978
Total current assets (Note 4)	<u>121,391</u>

Total assets	<u><u>\$ 121,391</u></u>
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Liabilities and Net Assets

Liabilities

Current Liabilities

Current portion of note payable (Note 5)	\$ 11,696
Accrued expenses	5,124
	<u>16,820</u>

Long-term Liabilities

Note payable (Note 5)	<u>14,864</u>
Total liabilities	31,684

Net assets

Without donor restrictions	(25,733)
With donor restrictions	115,440
Total net assets	<u>89,707</u>
Total liabilities and net assets	<u><u>\$ 121,391</u></u>

The accompanying notes are an integral part of these financial statements.  
See accountant's review report.

A.C.T.I.O.N. Coalition, Inc.  
Statement of Activities  
For the year ended June 30, 2020

**Changes in Net Assets Without Donor Restrictions**

Unrestricted support

Contributions and grants

Johnson County Safe Haven as agent \$ 336,487

Other 5,988

Total unrestricted support 342,475

Expenses

Program expenses 331,671

Management and general expenses 37,337

Total expenses 369,008

Decrease in unrestricted net assets (26,533)

**Changes in Net Assets With Donor Restrictions**

Released from restriction (time constraints) (267,361)

**Decrease in Net Assets With Donor Restrictions** (267,361)

**Decrease in Net assets** (293,894)

**Net Assets at Beginning of Year** 383,601

**Net Assets at End of Year** \$ 89,707

The accompanying notes are an integral part of these financial statements.  
See accountant's review report.

A.C.T.I.O.N. Coalition, Inc.  
Statement of Cash Flows  
For the year ended June 30, 2020

**Cash Flows From Operating Activities**

Decrease in net assets	\$ (293,894)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:	
Decrease in grants receivable	267,361
Increase in notes payable	11,696
Increase in accrued expenses	4,104
Net cash used by operating activities	<u>(10,733)</u>

**Cash Flows From Financing Activities**

Note payable PPP Program	26,560
Less current portion	<u>(11,696)</u>
Net cash provided by financing activities	14,864

**Net increase in Cash and Cash Equivalents**

4,131

**Cash and Cash Equivalents at Beginning of Year**

842

**Cash and Cash Equivalents at End of Year**

\$ 4,973

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A.C.T.I.O.N. Coalition, Inc.  
Statement of Functional Expenses  
For the year ended June 30, 2020

	Supporting Services	
	Program	Management and General
Payroll expenses	\$ 163,981	\$ 28,938
Employee benefits	1,710	302
Workers' compensation insurance	2,460	434
Conferences and travel	24,139	
Administrative expenses	26,444	2,938
Telephone	6,099	678
Office supplies and equipment	4,910	258
Insurance	715	
Postage/media	8,636	
Supplies and educational materials	45,948	2,418
Program expenses	38,285	
Professional fees	6,947	675
Meals	1,154	128
Other	243	568
Total	<u>\$331,671</u>	<u>\$ 37,337</u>

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